

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 395: EXHIBIT 1 - DUPLICATIVE CLAIMS

	CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	BANK OF NEW YORK MELLON TRUST COMPANY, NA, THE	10/14/2011	08-13555 (JMP)	67691	\$139,349,138.58*	GOLDEN STATE TOBACCO SECURITIZATION CORPORATION	10/12/2011	08-13555 (JMP)	67686	\$139,349,138.58*
2	BANK OF NEW YORK MELLON TRUST COMPANY, NA, THE	10/14/2011	08-13888 (JMP)	67692	\$139,349,138.58*	GOLDEN STATE TOBACCO SECURITIZATION CORPORATION	10/12/2011	08-13888 (JMP)	67687	\$139,349,138.58*
3	BANK OF NEW YORK MELLON TRUST COMPANY, NA, THE	10/14/2011	08-13555 (JMP)	67693	\$49,272,660.68*	GOLDEN STATE TOBACCO SECURITIZATION CORPORATION	10/12/2011	08-13555 (JMP)	67685	\$49,272,660.68*
4	BANK OF NEW YORK MELLON TRUST COMPANY, NA, THE	10/14/2011	08-13888 (JMP)	67694	\$49,272,660.68*	GOLDEN STATE TOBACCO SECURITIZATION CORPORATION	10/12/2011	08-13888 (JMP)	67684	\$49,272,660.68*
TOTAL					\$377,243,598.52					